Reply of Government.—The existing rules provide sufficiently for this; any special case in which such a course is necessary may be brought to the notice of the local authorities.

SUBJECT No. 88.

Permission to take carts laden with manure and harvested crops on channel bunds.

Mr. K. Krishnachar, Seringapatam Taluk.

Summary of discussion.—Carts laden with manure and harvested crops may be permitted to pass on channel bunds, as the channel authorities object to it at present.

Reply of Government.—May be represented to the local authorities with reference to the particular channel with which the representation is concerned.

SUBJECT No. 89.

Acquisition of lands near channels.

Mr. G. Tirunarnaiengar, Channarayapatna Taluk.

Summary of discussion.—Under big irrigation channels there are many places where cultivated lands are situated at a very low level below the channel. During the rainy season when there is a constant flow of water in the channel, small breaches occur at weak places in the bund. Unless the channels are closed such breaches cannot be repaired. If the channels are closed the raiyats suffer, as it takes a long time to repair the breaches by procuring earth from a long distance; moreover, it costs a great deal as the work has to be carried out urgently. It is therefore suggested that in addition to the channel reserves, some larger extent of land may be acquired and reserved in some places, so that the necessary earth may be taken therefrom in such circumstances.

Reply of Government.—Under Government Proceedings No. 21429—R. F. 183-92, dated 18th June 1896, a margin 10 feet wide is required to be reserved near the rear slope of bunds of tanks and also near channels. This margin was fixed after careful consideration. If in any case a larger area is found to be necessary, the matter should be represented to the local authorities, who are competent to take action in the matter.

SUBJECT No. 90.

Mohatarfa taxation—

Its working and the desirability of its abolition.

Mode of assessing house-tax.

Messrs. Srinivasa Rao, Pavagada Taluk; Nanjundasetty, Maddagiri Taluk; Rama Rao, Sorab Taluk; Chik Ramanna, Suryanaranappa, Sonnegowda, Byregowda, Kolar Taluk; Lakshmi Naranappa, Heggaddevankote Taluk; K. Krishnachar, Seringapatam Taluk; Shamanna Udupa, District Board, Shimoga; Nadig Lakshmana Rao, Bhaskara Rao, Sorab Taluk; Malali Venkataramaiya, Manjarabad Taluk; H. Rama Rao, Tumkur Taluk.

Summary of discussion.—The rules *in re* the levy of mohatarfa in villages are not sufficiently clear and Taluk Jamabandi Officers administer them just as they like. The trouble which the village servants create in the matter can only be compared to the hardship which people were put to in connection with the levy of sayer duties, which were recently abolished by Government. The mohatarfa tax should be done away with in places other than Municipalities and Unions.

The mohatarfa cart-tax may be reduced from Rs. 2 to Re. 1.

Helpless widows were long exempt from the mohatarfa house-tax, but now they are largely taxed. In consideration of their incapacity for work the tax is not levied in some cases, but such exemptions are few and in the majority of instances they are taxed as being fit for cooly work.

This entails much hardship on helpless widows and it is therefore requested that all such may be exempted from the tax as was previously the case.

At present, the house-tax is based on the value of the house. Instead of this, it is requested that it may be assessed with reference to the total area of the roads and conservancy lanes round each house. The present system of taxation is more of the nature of an income-tax than of a house-tax.

Note.—The members said that they would withdraw the subject as they were not in favour of a license or income-tax being substituted for the mohatarfa as the only possible means of doing away with the inequalities of the existing mohatarfa taxation.

SUBJECT No. 91.

Remission on bagayet lands.

Messrs. H. V. Bhima Rao, Malur Taluk; B. Muninarayana Chetty, Butchiah Chetty and Mir Hassan Ali Saheb, Kolar Municipality.

Note.—The subject was withdrawn when it was explained to the members that Government Order No. R. 12971-9—Agri. 22-05-45, dated 16th April 1906 had been passed in which it was laid down that lands classed as bagayet but in which paddy was always grown were also entitled to the benefit of any remissions ordered on account of scarcity.

SUBJECT No. 92.

Reduction of demand notice fees.

Messrs. (1) B. Kesava Iyengar, Belur Taluk and (2) Y. Krishnappa, Sagar Taluk,

Summary of discussion.—(1) At present the notice fee on land revenue demands of Rs. 5 and under is 4 annas and 8 annas if the amount exceeds Rs. 5. These rates may be changed into 4 annas if the demand is Rs. 10 or less and to 8 annas for over Rs. 10.

(2) The fee which was originally 4 annas has now been raised to 8 annas. As no process servers have been entertained in the Shimoga district, the fee may be reduced to what it originally was.

(3) Mr. Ramanuja Iyengar,

(3) If a person makes default of even a small portion of the kandayam, the notice fee is levied on the full demand.

and (4) Mr. Hucheere Gowda, Gubbi Taluk.

(4) The fee need not be reduced, but power may be given to the Amildar to remit it in deserving cases.

Reply of Government.—The fee cannot be reduced. The question of giving power to the Amildar to remit the fee will be considered.

SUBJECT No. 93.

Levy of notice fees and interest in Inam villages also.

Mr. Bhimasena Rao, Chitaldrug Municipality.

Summary of discussion.—Just as Government recover notice fees and interest on arrears of kandayam due to them from revenue defaulters, the holders of Jodi and Inam villages may be empowered to levy these two items in respect of arrears of kandayam due to them.

Reply of Government.—Under Section 97 of the Land Revenue Code, application for the recovery of rent by coercive process should be made within the revenue year or within the year of the tenancy in which the rent or land revenue becomes payable, and in all ordinary cases the amount is recovered before any interest can become due.